



**VitaCeutical
Labs™**

DIVISION OF ANABOLIC LABS, INC.

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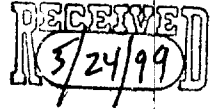
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Dedicated

To Your Success

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May 12, 1999



Elizabeth Yetley, Ph.D.
Office of Special Nutritionals
Center for Food Safety and Applied Nutrition
Food & Drug Administration
200 C Street SW
(HFS-450)
Washington, D.C. 20204

Dear Dr. Yetley:

This letter is to notify you that we are offering for sale Chelated Magnesium, 250 mg as a dietary supplement. It contains the following structure/function statement: "Promotes Heart and Bone Health".

Our label contains the proper disclaimer as well.

Thank you.

Patricia Kim
Technical Nutrition Assistant

PK/jlh

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